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Title 20 Public Health And Welfare  
Subtitle 2. Health And Safety  
Chapter 17 Death and Disposition of the Dead  
Subchapter 9 -- Cemeteries Generally

A.C.A. § 20-17-904 (2012)

**20-17-904. Perpetual care trust.**

(a) By trust instrument or will, any person may establish a trust fund in perpetuity with the income from the trust fund to go to the upkeep of certain specified burial lots or plots in one (1) or more cemeteries or burial grounds in the State of Arkansas.

(b) (1) No amount placed in trust pursuant to subsection (a) of this section by any one (1) trustor or testator shall be in excess of the sum of two hundred thousand dollars (\$200,000).

(2) The trust fund shall be:

(A) Invested in state, municipal, or federal obligations;

(B) Deposited for interest in a savings and loan association whose funds are insured by the Federal Savings and Loan Insurance Corporation; or

(C) Placed on interest-bearing time deposit in a bank whose funds are guaranteed by the Federal Deposit Insurance Corporation.

(3) The trust fund shall be so invested or deposited as directed by the circuit court of the county in which are located the burial grounds specified in the trust instrument of the trustor or will of the testator.

(c) The trustee of the fund shall file an annual report in the circuit court of the county in which the burial grounds are located showing the receipts and disbursements from the trust fund.

(d) The provisions of subsections (a)-(c) of this section are in addition to any other laws relating to cemeteries and trust funds.

(e) No rule against perpetuities shall apply to property or funds set aside or trust created for the perpetual care of burial lots in cemeteries.

**HISTORY:** Acts 1939, No. 122, § 1; 1965, No. 445, §§ 1-4; 1985, No. 597, § 1; A.S.A. 1947, §§ 50-108, 82-427 -- 82-430; Acts 2003, No. 766, § 1; 2007, No. 240, § 2.